

NASA Glenn Research Center
Draft Statement of Work
Financial Analysis and Business Support Services

1. Introduction

The NASA Glenn Research Center (NASA GRC) requires specialized financial analysis, accounting, and business services to support its business operations. These services shall help improve operational efficiencies, systems, data integrity and support the implementation of Agency wide business initiatives. The following support will be provided to NASA GRC.

2. Scope

The offeror shall furnish all labor, supervision, materials, equipment (except for the items listed in the Government-Furnished Property Clause), necessary to provide performance-based financial analysis and business support services in accordance with the requirements specified herein and other identified financial analysis support.

3. Requirements

The offeror shall be accomplished in navigating NASA's financial software (SAP's R/3 public sector product), as well as possess knowledge of the federal government's accounting structure and systems, budget and standard accounting practices, Business Objects and Microsoft software packages, including Microsoft Access. The offeror shall provide expertise in the following core functions:

- Budget Formulation and Execution (PPBE and Phasing Plans) Support
- Database Management and Systems Support
- Receiving and Distributing Funds Support
- Funding Major Contracts Support
- Procurement Requests Support
- Workforce Labor and Costing Support
- Reimbursable Process Support
- General Program/Project/Organization Support
- Accounting Support
- Programming, Planning, Budgeting, and Execution (PPBE) Integration Support
- Business Process Implementation and Integration Support
- Quality Assurance and Internal Control Support
- Business Readiness Support and Communications
- Information Support
- Other Mission Support Integration Division Tasks
- Annual Economic Impact Study

The offeror shall provide written reports, financial analysis, and other reports that directly support the above activities. Reports shall be delivered directly to Chief Financial Officer (CFO) management for final review and approval, unless otherwise authorized.

The offeror shall update and maintain tables for project definitions, work breakdown structures (WBS), and cost centers; conduct data validation and reconciliation of accounts and recommend functionality enhancement opportunities; document, map, and update system processes and functionality; and support program analysts and Center end users throughout the budget formulation and budget execution process to reconcile and validate data input within guideline and system business rules, which may include the following core functions:

3.1 Budget Formulation and Execution

3.1.1 Planning, Programming, Budgeting and Execution (PPBE) and Budget Formulation

- Work with program managers to develop and approve Project Cost Estimates utilizing the Center's cost estimating tool
- Support/lead development of budget estimates across multiple fiscal years
- Analyze PPBE documents and summarize for management
- Provide organizational-specific guidance for PPBE requirements
- Prepare PPBE budget input and presentations (impact statements, issue papers, special deliverables)

3.1.2 Assist the Center resources community with Budget Execution across multiple fiscal years

- Establish spending plans during Continuing Resolutions issued prior to Congressional approval of annual spending plan for the Agency
- Analyze milestones, carry-in and current authority
- Develop and update phasing plans with obligation and cost amounts of labor, travel, service pools and procurements
- Monitor and review phasing plan vs. actual and work with organizations/project managers to identify, analyze and determine variances to plan
- Validate written Purchase Requisitions (PRs) against phasing plan content
- Provide 2 month look ahead for procurements
- Identify issues and funding constraints
- Track and report workforce cost information
- Review and evaluate end-of-year projections by element of cost/obligation
- Enter phasing plans in Lead Centers budget tools (phasing plans, budget change documents, etc.) and provide monthly variance reports on obligations, cost and schedule vs. Lead Center Phasing Plan (differs from NASA GRC phasing plan)
- Participate in the development and implementation of program/project internal customer consumption agreements with Center service providers for various

support activities (testing, manufacturing, test engineering, IT, logistics support and metrology)

3.1.3 Work Breakdown Structures (WBS)

- Work with organizations to establish, review, and distribute WBS charge codes
- Use NASA in-house tool, Metadata Manager (MdM), to create WBS elements
- Coordinate the collection of funding WBS elements for program/project Service Pool, Pay for Service/Metrology, other Center Direct Assessments and Inventory
- Develop/maintain process, procedures, and forms for requesting WBS elements to be established or modified
- Business Office Support

3.1.4 Utilize Headquarters (HQ) or Program Office business systems

- Input budgets and Phasing Plans into HQ systems

3.1.5 Deliverables

- Annual Budget for submission
- Monthly CFO status reports
- Regular analysis reports following PPBE submission
- Variance analysis reports

3.2 Database Management and Systems

3.2.1 Assist the Center resources community with database management

3.2.2 Perform analysis of program and project data

- Utilize Business Objects, Access, Excel, PowerPoint, Project, Word, SAP

3.2.3 Develop system project schedules

- Track and identify scheduling issues that cross project boundaries
- Review all schedule inputs and changes for consistency and viability

3.2.4 Provide monthly variance reports on obligations, cost and schedule vs. Lead Center Phasing Plan (differs from NASA GRC phasing plan)

3.2.5 Deliverables

- Data for management to review
- Variance analysis reports

3.3 Funds Distribution

3.3.1 Assist the Center resources community with funds distribution and management of the funding including multiple appropriations, program years and commitment items

- Assist with fiscal year end closing and start-up activities in the new fiscal year
- Communicate with Agency/customer concerning budget authority issues and concerns for project, institutional and reimbursable funding
- Document processes and procedures
- Monitor budgets and distribute and/or reallocate budget authority to various commitment items as needed

- Serve as Point Of Contact (POC) for Resources community on budget execution process and implementation of process improvements

3.3.2 Deliverables

- Budget Transfer Requests
- Monthly CFO Status reports

3.4 Fund Major Contracts

3.4.1 Assist Center resources community with funding of major contracts

- Analyze obligation, cost, and funding requirements and compare against approved plan
- Initiate PR requests utilizing phasing plans as a guide for funding while minimizing the number of incremental funding actions required
- Provide data analysis to Contractor Cost Reporting Team for reviews on a monthly or as-needed basis
- Analyze and trend contract performance to determine end-of-year requirements

3.4.2 Deliverables

- Cost and Funding vs. plan trend analysis
- NASA Contractor Cost Report data analysis
- Contract trend analysis
- Report Commitments, Obligations, Cost, and Disbursements (COCD) funding by Purchase Order and contract

3.5 Procurement Requests

3.5.1 Understanding of PR process and need for monitoring and establishing benchmarking

- Approve PRs
 - Establish baseline criteria
 - Establish approval process by project
 - Develop daily review process
 - Approve PRs based on NASA establish procurement processes
- Initiate PRs (both large and small dollar)
 - Establish daily review process with Project Managers
 - Initiate PRs via appropriate and established processes
- Track PRs to ensure movement through approval path and obligation lead time
 - Establish population to monitor
 - Establish and develop PR reporting and aging report
 - Monitor and distribute (via contact w/Contracting Officer & Contracting Officer's Representative)
- Maintain daily status discussion with stakeholders

3.5.2 Deliverables

- Report status on PR aging

3.6 Workforce Labor and Cost

3.6.1 Assist the Center resources community with workforce labor and cost activities; labor analysis of multiple programs and projects

- Develop or process established reports to monitor bi-weekly labor processing anomalies for review and correction in system
- Develop or process established workforce labor analysis to include tracking workforce labor and cost data at multiple levels for review
- Develop, update or process workforce labor analysis for various NASA workforce planning systems, including Workforce Integrated Management System (WIMS) and Project Requirement Documents (PRD)
- Analyze/monitor labor charging for Full Time Equivalents (FTE) and Work Year Equivalents (WYE) against phasing plans
- Analyze end-of-year labor cost projections and make recommendations regarding the appropriate level of labor funding by project/function

3.6.2 Deliverables

- Process workforce analysis reports at multiple levels for management, organization, Project Manager and project review

3.7 Reimbursable Process Support

3.7.1 Assist the Center resources community with processing, tracking, monitoring, and analyzing all reimbursable agreements

- Work with program managers to develop and approve Project Cost Estimates utilizing the Center's cost estimating tool for reimbursable work with external NASA customers
- Create funded programs for reimbursable orders and notify performing organizations of number created
- Track and/or reconcile actual expenses to EPR
- Provide analysis of prior and current funds to maintain and monitor SAP Sales Orders, Space Act Agreements with external NASA customers and service pools
- Develop, modify, maintain, document and/or implement reimbursable process improvements, website content and reporting
- Coordinate and prepare reimbursable PPBE deliverables and obtain NASA GRC CFO approval prior to submitting to HQ
- Prepare, conduct, and attend reimbursable meetings and Accounts Receivable teleconferences
- Prepare Accounting and Financial Analysis Division (AFAD) paperwork necessary to enter agreements into SAP R/3, including budget transfers and sales orders
- Monitor, analyze, and reconcile reimbursable sales orders, activity and accounts; resolving all issues
- Develop ad hoc reports for resource analysts and CFO management as required
- Verify and reconcile all HQ issued funding authority for Center to enter into reimbursable agreements with external NASA customers

- Process actions necessary to effect service pool costs to reimbursable agreements on a monthly basis
- Develop yearly anticipated reimbursable authority requirements, including min-year update
- Serve as NASA GRC representative on Agency-level reimbursable teams
- Coordinate necessary actions for travel utilizing reimbursable funds

3.7.2 Deliverables

- Complete monthly cost assessments
- Prepare monthly CFO status reports
- Prepare HQ reimbursable reporting
- Reimbursable PPBE deliverables for HQ

3.8 General Program and Project Support

3.8.1 Provide overall successful client service for multiple and cross-functional organizations to support the following areas:

- Prepare, develop and/or enhance reporting from multiple sources using SAP, Business Objects, and Agency's Plan versus Actuals Program Management Tool (PMT) tools
- Support multiple teleconferences and team meetings with supporting minutes and status reports following meetings
- Prepare and provide input, interface with other organizations and centers to resolve budget issues, actions and status reports
- Prepare and participate in monthly project, Center status, and CFO meetings
- Provide advice and advocacy on budget, support current and/or improved processes for Project Manager and Organization managers
- Perform workforce planning analysis and reviews
- Coordinate assignment of travel approvers
- Prepare Resources and Budget presentations for management
- Establish status reporting formats and tools
- Interface with other centers on budget issues, actions and reports
- Prepare and provide input on budget issues to other centers and HQ
- Support development of Internal Task Agreements with other Centers

3.8.2 Deliverables

- Improve processes and reporting
- Special projects and reports as requested
- Maintain project by analyst crosswalk

3.9 Accounting Support

3.9.1 Financial Reconciliation, Analysis, and Reporting

The offeror shall perform NASA's internal controls and external reporting functions. The offeror will provide the expertise necessary to assist AFAD with its financial reconciliation, analysis, and reporting tasks on a monthly, quarterly and year-end time period. These tasks may include the following:

- Perform monthly, quarterly, and annual account reconciliation
- Support the monthly and annual closing process
- Perform the review and monitoring steps as dictated in the Continuous Monitoring Program. The Continuous Monitoring Program (CMP) provides an overall framework of management controls that NASA uses to assess and evaluate internal controls, compliance with Generally Accepted Accounting Principles (GAAP), and evidence that balances and activity reported in its financial statements are auditable, accurate, and complete. The CMP is used to ensure that errors and/or discrepancies are identified, tracked and corrected in a timely manner. It also ensures that there are ongoing management reviews and validations of financial data and internal controls.
- Conduct ad hoc financial and accounting analysis
- Support the accounting staff by compiling data from financial systems, source documents from physical files, and interviews with key staff
- Support development of and updates to the A-123 process narratives. NASA is required to conduct an annual review/assessment of internal controls over financial reporting as prescribed by Office of Management and Budget (OMB) Circular No. A-123, Appendix A, Management's Responsibility for Internal Control: Implementation Guide. A-123 Process Narratives document the key processes and controls over financial reporting.
- Specific task functions require carry over into the next fiscal year

3.9.2 Support Financial Statement Audit

The offeror shall participate in fulfilling the external auditor's request for information to support the Agency's financial statement audit and meet NASA's goal of maintaining an unqualified audit opinion on its financial statements each year. NASA GRC's AFAD must support the NASA HQ Chief Financial Officer (CFO) and must respond to the NASA external auditor's requests for information. These tasks may include the following:

- Provide hard copy documents and supporting documentation from the SAP accounting system and other financial systems to satisfy requests

3.9.3 Specific task functions require carryover into the next fiscal year Accounting Reporting

The offeror shall provide written reports, financial analysis, and other analysis that directly supports the above activities. Reports will be delivered directly in either electronic or printed media to cognizant NASA GRC management for final review and approval.

3.9.4 Other Financial Support

The offeror shall provide additional financial analysis and business support as requested by the Government. Specific requirements, deliverables, schedules, qualifications, costs estimates, etc. will be further defined in Government-issued task orders. The general work requirements may include the following:

- Compile data and/or information from current and future financial management systems, source documents, and physical files
- Perform trend analysis on budget, cost, or other financial information
- Perform variance analysis on budget, cost, or other financial information
- Perform financial estimates and forecasts using budgets, cost, or other financial information
- Prepare financial reports using budgets, cost, or other financial information
- Support work of a financial nature for projects or other CFO initiatives at other NASA Centers
- Perform the certification of obligations review on an annual basis

3.10 Programming, Planning, Budgeting, and Execution (PPBE) Integration Support

The offeror shall support the overall integration for the PPBE process including assisting with phasing plan development activities and developing the overall reporting solution at the Center. Primary and underlying work within the scope of this task may include the following:

- Communicate key events and milestones
- Issue data calls
- Performing milestone reviews
- Develop budget trace documents and identifying changes to the Center budgets
- Support the phasing plan development and execution activities
- Maintain a schedule of tasks and deliverables
- Document management for guidelines received from Headquarters (HQ), formats prepared by NASA GRC for HQ submission, and controlling documents between parties
- Revise and update the Phasing Plan Model for use in submitting biannual phasing plans and the coordination of NASA GRC's Phasing Plan development
- Provide impact, variance, trend, and ad hoc analysis with budgetary data as required

3.11 System and Business Process Implementation and Integration Support

3.11.1 Data Systems Development and Maintenance

The offeror shall provide implementation and integration support to the NASA Enterprise Application Competency Center (NEACC) initiatives, as well as to current and future projects within the Mission Support Integration Division (MSID). Typically, testing, and implementation occur at the end of a fiscal year with the immediate verification of financial data and troubleshooting required as the next fiscal year opens. The offeror shall:

- Support system implementation, data validation and testing
- Analyze financial information for verification and reporting accuracy

3.11.2 Process Improvement Reviews

The offeror shall review business processes, identify improvement opportunities and present recommendations for process improvement or process reengineering, as well as assist in process reengineering and/or changing business processes. The offeror shall assist the MSID with financial and contractual policy and procedures development, which may include the following activities:

- Maintain databases for reporting and analysis of functional business areas Budget formulation and budget execution
- Conference Reporting

The offeror shall be required to relate current business practices with business processes within the SAP R/3 public sector environment. The offeror shall provide support to financial system implementation or any identified financial management initiative. All needed support will be further defined in Government-issued task orders.

3.11.3 Support for Business Process and System Integration

- Develop, enter, and track system requests to the NEACC on behalf of the Center that address technical requirements of business systems
- Provide PR processing support to include troubleshooting of individual PRs and the SAP/Contract Management Module (CMM) interface.
- Monitor PR processing in SAP to identify and resolve issues
- Support the MDM process, including the year-end process to create WBSs for the new year

3.12 Quality Assurance and Internal Control Support

NASA GRC's requirement to ensure quality assurance and internal controls is driven by Agency-wide Office of the Chief Financial Officer (OCFO) Quality Assurance Division (QAD) initiatives. The OCFO quality assurance program ensures that the Centers comply with NASA objectives, as well as the Office of Management and Budget (OMB) and Government Accountability Office (GAO) internal control standards. The offeror will perform quality assurance and internal control support tasks and projects that include the study, examination, and evaluation of internal control issues with subsequent creation of documentation and deliverables to support the Center Audit Liaison at the Center and ensure the success of MSID initiatives. This support may include the following activities:

- Prepare for and assist with QAD and audit visits
- Assist with internal control reviews
- Evaluate internal controls, document findings, and recommend improvements

Completing these tasks will ensure that quality internal controls (1) are in place across multiple fiscal year cycles, (2) are working effectively across the Accounting and Financial Analysis Division (AFAD), Institutional/Programmatic Resource Analysis Divisions (I/PRAD), and (3) are compliant with OMB and GAO internal control standards.

3.13 Business Readiness Support and Communications

3.13.1 Training on business systems and processes

The offeror shall assist with both external and internal training for MSID functions. Training activities may include the following assignments:

- Identify training courses based on user evaluation or new technology development
- Develop training strategy and plan as necessary
- Develop materials and/or curriculum for training courses as necessary
- Facilitate MSID training to AFAD, I/PRAD, Procurement, and other Center organizations

3.13.2 Help Desk Support

The offeror will assist the MSID with help desk support, which may include the following activities:

- Provide functional support for purchasing, reporting, and other areas
- Provide Program Management Tool (PMT), Contract Management Module (CMM), SAP, Concur Government Edition (CGE), and Business Objects reporting help desk support

3.14 Information Support

The offeror will assist the MSID with information support and analysis, including the following activities:

- Extract Business Objects/SAP/PMT/CMM reporting data
- Develop and validate reports
- Analyze Reporting Results
- Support year-end processes for archiving files on the CFO server

3.15 Other Mission Support Integration Division Tasks

The offeror shall provide support for special projects and unique business support initiatives as requested by the Government. Tasks may include, but are not limited to:

- Support typical MSID Departmental Tasks, e.g. prepare CFO weekly/monthly Charts, presentations, cover Agency telecoms, etc.
- Support special CFO organization projects such as planning and reporting for the American Resource and Recovery Act initiatives
- Provide super user support for future financial, budget, procurement, or human capital systems system solutions
- Assist with ad hoc data calls

3.16 Annual Economic Impact Study

The offeror shall conduct an annual quantitative analysis of the detailed direct, indirect and induced spending output, employment, income, and direct tax impacts of the NASA GRC Research Center on the eight (8) county Northeast Ohio region (Cleveland-Akron-Lorain area) for the prior Fiscal Year. A general identification of the NASA Glenn Research Center's statewide impacts will be included in this study. The eight (8) county regions encompass Cuyahoga, Geauga, Lorain, Lake, Medina, Portage, Summit and Ashtabula Counties. The period of performance for this annual effort shall start on the date of award of this task order with all final deliverables due within four months from the award date

3.16.1 Work Tasks

The offeror shall utilize the Minnesota IMPLAN Group, Inc. (MIG) Modeling Program to produce data findings for area-specific multipliers for spending, employment, income. IMPLAN® is an economic impact assessment modeling system. IMPLAN allows the user to easily build economic models to estimate the impacts of economic changes in their states, counties, or communities.

The following list of internal data needs will be supplied by NASA GRC to the offeror for measurement:

- Employment Data (prior 5 fiscal years)
 - Employment (Civil service employment + onsite/near-site contractors employment)
 - Occupational category (civil service employees only)—administrative professional, clerical, scientists and engineers, technicians, skilled trades
 - Educational attainment level (civil service employees only)—Ph.D., masters, bachelors; required only for prior fiscal year
- Civil Service Employee Compensation (prior fiscal year only)
 - Gross payroll
 - Employee medical insurance
- Taxes Paid by GRC Civil Service Employees (prior 5 fiscal years)
 - Local taxes
 - State taxes
- GRC Total Spending by Geography (prior fiscal year only)
 - Vendors/contractors located in northeast Ohio (Cuyahoga, Geauga, Lake, Lorain, Summit, Portage, Medina, and Ashtabula counties)
 - Vendors/contractors located within other regions of the state of Ohio
 - Vendors/contractors in other states by state (that means total GRC spending by state)
- GRC Spending by Industry (prior fiscal year only)
 - Allocate GRC spending in Northeast Ohio (NEO) by detailed industry (A list of industries with their codes shall be provided)
 - Allocate spending in other regions of the state of Ohio by detailed industry
- GRC Revenues (prior 5 fiscal years)

- GRC program year budget authority by source, e.g., NASA, Department of Defense, Department of Energy, etc
- GRC University Grants (prior fiscal year only)
 - GRC grants for universities and major institutions located within NEO—breakdown by university and institution
 - GRC grants for universities and major institutions located in the state of Ohio—breakdown by university and institution
 - GRC grants to universities and major institutions by state

The offeror shall perform data analysis using the data described above and the IMPLAN® modeling program.

3.16.2 Deliverables

- Final Report – The offeror shall produce a concisely written, graphically-interesting report summarizing the chief findings and conclusions of the study. The offeror shall deliver 25 bound hard-copies of the Final Report, as well as in an appropriate electronic data format that is compliant with Section 508 of the Rehabilitation Act.
- Technical Appendices shall be included in the final report.
- The offeror shall be available to respond to public and media interest in the study findings as the author of the report.”

4. Specific Deliverables

The offeror shall deliver specific reports as identified by the individual NASA organizations.

5. Monthly Technical Activity Report

A Monthly Technical Activity Report (MTAR) shall be submitted in conjunction with the 533M Financial Report. The MTAR shall include a summary of technical activity, including significant progress, a status of milestones, accomplishments, major issues, schedule impacts, listed report deliverables, and future plans.

5.1 Elements of Cost

A financial summary at the task and cost center levels with the following, minimum cost elements shall be used:

- Direct labor hours
- Direct labor dollars
- Support labor hours
- Support labor dollars
- Travel (dollars)
- Other direct charges
- Cumulative funding

6. Contract Surveillance

The offeror shall meet monthly, as well as on an as-needed basis, with the NASA Contracting Officer's Representative (COR) and management personnel from the functions/organizations being supported except if those Technical Representatives located at a different NASA Center will participate via teleconference.

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